

## EXHIBIT “B”

### Declaration

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:

AKORN HOLDING COMPANY LLC, *et al*<sup>1</sup>  
Debtors.

Chapter 7

Case No. 23-10253 (KBO)  
(Jointly Administered)

**DECLARATION SCOTT RAPP IN SUPPORT OF TRUSTEE’S MOTION FOR ENTRY  
OF ORDER AUTHORIZING EMPLOYMENT AND COMPENSATION OF  
JNR ADJUSTMENT COMPANY, INC.  
AS ACCOUNTS RECEIVABLE COLLECTION AGENCY**

Scott Rapp, being duly sworn according to law, deposes and says:

1. I am the Vice President of Florida Operations in the firm of JNR Adjustment Company, Inc. (“JNR”), with offices located in Minneapolis, Minnesota, and I am duly authorized to make this statement on behalf of JNR. This Declaration is given in part on personal knowledge and in part on information and belief based on discussions with individuals at JNR whom I consider reliable for the purposes of the matters discussed, and in part on reviewing records provided to me by JNR colleagues and employees.
2. I have reviewed the Trustee’s Motion for an Order Authorizing the Employment and Compensation of JNR Adjustment Company, Inc. as Accounts Receivable Collection Agency (the “Motion”).
3. JNR has extensive experience and expertise in the area of collections. The Trustee seeks the employment of JNR to represent him and perform services of the Trustee in connection with the collection of accounts receivable as described in the Motion.
4. JNR has undertaken a review of its existing and former clients to determine whether it had or has any connections with parties in interest in the Bankruptcy Cases.<sup>2</sup>
5. Based on the review specified above, I have concluded that JNR does not represent any entity which has an adverse interest in connection with these Bankruptcy Cases.

---

<sup>1</sup> The Debtors in these chapter 7 cases, along with the last four digits of their federal tax identification numbers, and cases numbers are Akorn Holding Company LLC (9190), Case No. 23-10253 (KBO); Akorn Intermediate Company LLC (6123), Case No. 23-10254 (KBO); and Akorn Operating Company LLC (6184), Case No. 23-10255. The Debtors’ headquarters was located at 5605 CenterPoint Court, Gurnee, IL 60031.

<sup>2</sup> Capitalized terms not defined herein shall have the definition ascribed to them in the Motion.

6. To the best of my knowledge, information and belief, there are no instances where JNR has, has had, or might be deemed to have or have had connections with the Debtors, creditors, or other parties in interest.
7. JNR has agreed to be compensated by the Trustee on a contingency fee basis for accounts collected by JNR as set forth in the Motion.
8. Although JNR is authorized to negotiate settlements of Customer Accounts for amounts less than full recovery, such settlements shall be subject to prior approval by the Trustee. No settlement of a Customer Account shall be effective unless and until it is approved by the Court in accordance with Federal Rule of Bankruptcy Procedure 9019.
9. No agreement or understanding exists between JNR and any other person (other than members or employees or agents of the firm) to share compensation received for services to be rendered in connection with this representation. No representations have been received or made by JNR, nor any member or associate thereof, in respect of compensation with this case other than in accordance with the provisions of the Bankruptcy Code.
10. JNR is currently assisting the Trustee, and may continue to assist the Trustee, as collection agent in other bankruptcy cases and matters unrelated to the instant Bankruptcy Cases.
11. By reason of the forgoing, I believe that JNR is eligible for employment and retention by the Trustee pursuant to section 363 of the Bankruptcy Code and applicable rules of bankruptcy procedure and as a “disinterested person” as defined in section 101(14) of the Bankruptcy Code.

Dated: September 26, 2025

JNR ADJUSTMENT COMPANY, INC.

By:

**Scott Rapp**

Digitally signed by: Scott Rapp  
DN: CN = Scott Rapp email = scott@jnrcollects.com C = AD O  
= JNR Adjustment Company, Inc. OU = VP of FL Operations  
Date: 2025.09.26 10:25:38 -04'00'

---

Scott Rapp  
Vice President of Florida Operations  
P.O. Box 27112  
Minneapolis, MN 55447  
Phone: 866-812-2345 Ext. 1606  
Email: [scott@jnrcollect.com](mailto:scott@jnrcollect.com)